

Message Text

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PAGE 01 SAN JO 03401 092225Z
ACTION L-03

INFO OCT-01 ARA-10 ISO-00 CAB-02 CIAE-00 COME-00
DODE-00 DOTE-00 EB-08 INR-10 NSAE-00 FAA-00
TRSE-00 OMB-01 CTME-00 CG-00 FMC-01 /036 W
-----019219 092247Z /21

P 092025Z AUG 78
FM AMEMBASSY SAN JOSE
TO SECSTATE WASHDC PRIORITY 1909

LIMITED OFFICIAL USE SAN JOSE 3401

EO 11652: N/A
TAGS: ETRN, CS
SUBJ: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. GOCR PORT AUTHORITIES LEVY A VARIETY OF PORT AND WHARFAGE CHARGES ON ALL FLAG VESSELS BUT THESE ARE NOT GENERALLY CONSIDERED TO BE TAXES IN TERMS OF REFTEL. GOCR ALSO LEVIES A PORT FEE ON CARGO VESSELS OF ALL FLAGS ACCORDING TO TONNAGE; EMBASSY IS UNCERTAIN WHETHER SUCH A PORT FEE IS A TAX OR MERELY A USERS FEE, BUT IT DOES NOT APPEAR TO BE SIMILAR TO THE CALIFORNIA PROPERTY TAX ON SHIPPING CONTAINERS. FINALLY, A MUNICIPAL TAX OR SAILING FEE IS LEVIED ON FOREIGN FLAG VESSELS BY MUNICIPALITY OF PUNTARENAS (COSTA RICA'S PACIFIC OCEAN PORT). MUNICIPAL TAX IS BASED ON TONNAGE; LENGTH OF STAY IN PORT IS NOT A FACTOR IN AMOUNT ANHTSX.

2. EMBASSY HAS QUERIED TRADE SOURCES AND IS UNAWARE OF ANY TAXES (OTHER THAN THOSE IN PARA. 1) LEVIED SPECIFICALLY ON INSTRUMENTS OF FOREIGN COMMERCE.

3. ARTICLE V OF TREATY OF FRIENDSHIP, COMMERCE AND NAVIGATION (1851) BETWEEN GOCR AND USG PROVIDES FOR NON-DISCRIMINATORY
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TREATMENT OF U.S. FLAG VESSELS VIS-A-VIS COSTA RICAN FLAG VESSELS. FONMIN HAS SUPPORTED EMBASSY EFFORTS TO EXONERATE U.S. FLAG VESSELS FROM SAILING FEE LEVIED BY PUNTARENAS.

4. EMBASSY IS UNAWARE OF ANY LEGISLATION THAT WOULD ENABLE GOCR TO IMPOST RETALIATORY TAXES OF SORT MENTIONED IN REFTEL.

HOWEVER, SENTIMENT IN
SUPPORT OF DISCRIMINATORY TAXES ON FOREIGN SHIPPING WOULD LIKELY
BE BOLSTERED BY SUCCESS OF CALIFORNIA'S
EFFORTS TO LVY PROPERTY TAX
ON FOREIGN SHIPPING CONTAINERS.
WEISSUAN

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 09 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780326-0792
Format: TEL
From: SAN JOSE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780882/aaaacqqp.tel
Line Count: 68
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 21e2ea65-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
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Reference: 78 STATE 191803
Retention: 0
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Type: TE
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